

# The Power to Tax in Europe

*Swedish Studies in European Law*  
*Volume 16*

Edited by  
Johan Lindholm  
and  
Anders Hultqvist

• H A R T •

OXFORD • LONDON • NEW YORK • NEW DELHI • SYDNEY

# Contents

1. <i>Introduction</i> .....	1
Anders Hultqvist and Johan Lindholm	
2. <i>Squaring the Constitutional Circle: An Overview of EU Fiscal Powers</i> .....	3
Johan Lindholm	
3. <i>Does the EU Have a Legitimate Power to Enact Direct Taxes?</i> .....	19
Ricardo García Antón	
4. <i>The Legitimacy of the EU's Tax-Based Own Resources</i> .....	37
François Barreau	
5. <i>From the Governance of National Tax Systems to Governing Through European Taxation: A Justification for the EU's Power to Levy Taxes</i> .....	59
Jussi Jaakkola	
6. <i>Between Form and Substance: At the Root of the Limits of the EU Taxing Powers</i> .....	83
Francesco Farri	
7. <i>The Reform of EU Own Resources under the Next Generation EU Programme: A Suitable Moment for the Introduction of a European Tax?</i> .....	123
Claudio Sciancalepore	
8. <i>A New System of EU Tax-Based Own Resources: How does it Affect the Fiscal Sovereignty of Member States?</i> .....	145
Mariya Senyk	
9. <i>Reconceptualising the Principle of Equality in EU Tax Law</i> .....	167
Cristina Trenta	
10. <i>The Power to Tax in International and EU Tax Law: Who is Sitting Behind the Wheel?</i> .....	191
Cécile Brokelind	
11. <i>Interpretation of EU (Direct) Tax Directives: The Judges Will Decide</i> .....	205
Jasper Korving	

vi *Contents*

12. <i>Legal Standards and EU Tax Law</i> .....	233
Stefan Olsson	
13. <i>Is the OECD Able to Exert Influence on the Essence of OECD-Inspired EU Secondary Law?</i> .....	251
Stefanie Geringer	
<i>Index</i> .....	275